

House Engrossed

State of Arizona  
House of Representatives  
Forty-sixth Legislature  
First Regular Session  
2003

CHAPTER 37

**HOUSE BILL 2348**

AN ACT

AMENDING SECTIONS 42-12001, 42-14151, 42-14154, 42-14155 AND 42-14156, ARIZONA REVISED STATUTES; AMENDING TITLE 42, CHAPTER 14, ARTICLE 4, ARIZONA REVISED STATUTES, BY ADDING SECTIONS 42-14157 AND 42-14158; AMENDING LAWS 2000, CHAPTER 384, SECTION 7, AS AMENDED BY LAWS 2002, CHAPTER 234, SECTION 6; RELATING TO ELECTRIC UTILITIES.

(TEXT OF BILL BEGINS ON NEXT PAGE)

Be it enacted by the Legislature of the State of Arizona:

Section 1. Section 42-12001, Arizona Revised Statutes, is amended to read:

42-12001. Class one property

For purposes of taxation, class one is established consisting of the following subclasses:

1. Producing mines and mining claims, personal property used on mines and mining claims, improvements to mines and mining claims and mills and smelters operated in conjunction with mines and mining claims that are valued at full cash value pursuant to section 42-14053.

2. Standing timber that is valued at full cash value.

3. Real and personal property of gas and ~~electric utility companies~~ DISTRIBUTION COMPANIES, ELECTRIC TRANSMISSION COMPANIES, ELECTRIC DISTRIBUTION COMPANIES, COMBINATION GAS AND ELECTRIC TRANSMISSION AND DISTRIBUTION COMPANIES, COMPANIES ENGAGED IN THE GENERATION OF ELECTRICITY AND ELECTRIC COOPERATIVES that are valued at full cash value or pursuant to section 42-14151, ~~as applicable~~.

4. Real and personal property of airport fuel delivery companies that are valued pursuant to section 42-14503.

5. Real and personal property that is used by producing oil, gas and geothermal resource interests that are valued at full cash value pursuant to section 42-14102.

6. Real and personal property of water, sewer and wastewater utility companies that are valued at full cash value pursuant to section 42-14151.

7. Real and personal property of pipeline companies that are valued at full cash value pursuant to section 42-14201.

8. Real and personal property of shopping centers that are valued at full cash value or pursuant to chapter 13, article 5 of this title, as applicable.

9. Real and personal property of golf courses that are valued at full cash value or pursuant to chapter 13, article 4 of this title.

10. All property, both real and personal, of manufacturers, assemblers or fabricators valued under the provisions of this title.

11. Real and personal property that is used in communications transmission facilities and that provides public telephone or telecommunications exchange or interexchange access for compensation to effect two-way communication to, from, through or within this state.

12. Real property and improvements that are devoted to any other commercial or industrial use, other than property that is specifically included in another class described in this article, and that are valued at full cash value.

13. Personal property that is devoted to any other commercial or industrial use, other than property that is specifically included in another class described in this article, and that is valued at full cash value.

1       Sec. 2. Section 42-14151, Arizona Revised Statutes, is amended to  
2 read:

3       42-14151. Annual determination of valuation; definition

4       A. The department shall annually determine the valuation, in the  
5 manner prescribed by this article, of all property, owned or leased, and used  
6 by taxpayers in the following businesses:

7       1. Operation of a natural gas distribution system.

8       2. Operation of a water utility system.

9       3. Operation of a sewer system or wastewater treatment facility.

10       4. ~~OPERATION OF AN ELECTRIC generation of electricity, the sale of~~  
11 ~~which is not subject to regulation by the Arizona corporation commission~~  
12 ~~FACILITY.~~

13       5. OPERATION OF AN ELECTRIC transmission or distribution of  
14 electricity SYSTEM.

15       B. For the purposes of this article, the "generation of electricity"  
16 is MEANS the process of taking a source of energy, including coal, natural  
17 gas, oil, nuclear fuel or renewable sources and converting the energy into  
18 electricity to be delivered to customers through a transmission and  
19 distribution system. ~~Property used in the generation of electricity does not~~  
20 ~~include property defined by the Arizona corporation commission as part of a~~  
21 ~~transmission and distribution system or property subject to regulation by the~~  
22 ~~Arizona corporation commission.~~

23       Sec. 3. Section 42-14154, Arizona Revised Statutes, is amended to  
24 read:

25       42-14154. Computing valuation of electric transmission,  
26 electric distribution, gas distribution,  
27 combination gas and electric transmission and  
28 distribution and transmission and distribution  
29 cooperative property; definitions

30       A. The valuation of all electric TRANSMISSION, ELECTRIC DISTRIBUTION,  
31 gas distribution, combination gas AND ELECTRIC TRANSMISSION AND distribution  
32 and ~~electric utility or transmission AND DISTRIBUTION~~ cooperative property  
33 that is subject to valuation for tax purposes shall be determined in the  
34 manner prescribed by this section except for:

35       1. The property of member-owned nonprofit electric distribution  
36 cooperatives.

37       2. Renewable energy equipment that is valued pursuant to section  
38 42-14155.

39       B. ~~An~~ Electric TRANSMISSION, ELECTRIC DISTRIBUTION, gas distribution,  
40 combination ~~electric and~~ gas AND ELECTRIC TRANSMISSION AND distribution or  
41 AND transmission AND DISTRIBUTION cooperative plant PROPERTY shall be valued  
42 as follows:

43       1. The department shall determine the original plant in service cost.

44       2. The original plant in service cost shall then be reduced by:

45       (a) The related accumulated provision for depreciation.

1 (b) The reduction in value caused by a state or federal governmental  
2 order prohibiting total or partial physical use of utility ELECTRIC  
3 TRANSMISSION, ELECTRIC DISTRIBUTION, GAS DISTRIBUTION, COMBINATION GAS AND  
4 ELECTRIC TRANSMISSION AND DISTRIBUTION AND TRANSMISSION AND DISTRIBUTION  
5 COOPERATIVE property for periods of more than six months. Any reductions in  
6 value caused by a total or partial prohibition of the physical use of utility  
7 THE property shall not exceed the cost of the restricted property less  
8 accumulated depreciation.

9 C. The value of construction work in progress is fifty per cent of the  
10 amount spent and entered on the taxpayer's accounting records as of December  
11 31 of the preceding calendar year as construction work in progress.

12 D. The value of materials and supplies is the total cost of such  
13 property as of December 31 of the preceding calendar year.

14 E. The value of environmental protection facilities that are required  
15 by law is fifty per cent of the depreciated cost of the facilities.

16 ~~F. The unit value of plant and materials and supplies shall be~~  
17 ~~allocated among the various taxing jurisdictions in proportion to the~~  
18 ~~original cost of the plant and materials and supplies in the respective~~  
19 ~~jurisdiction. The unit value of environmental protection facilities shall~~  
20 ~~be allocated among the various taxing jurisdictions in proportion to fifty~~  
21 ~~per cent of the original cost of the environmental protection facilities in~~  
22 ~~the respective jurisdiction. Construction work in progress shall be~~  
23 ~~allocated on a situs basis separately from the unit value of environmental~~  
24 ~~protection facilities, plant in service and materials and supplies.~~

25 ~~G.~~ F. All terms and applications of terms shall be interpreted  
26 according to the federal energy regulatory commission uniform system of  
27 accounts for electric and gas utilities in effect on January 1, 1989.

28 ~~H.~~ G. In this section, unless the context otherwise requires:

29 1. "Construction work in progress" means the total of the balances of  
30 work orders for an electric TRANSMISSION, ELECTRIC DISTRIBUTION, gas  
31 distribution, combination electric and gas AND ELECTRIC TRANSMISSION AND  
32 distribution or AND transmission AND DISTRIBUTION cooperative plant in  
33 process of construction on December 31 of the preceding calendar year,  
34 exclusive of land rights and licensed vehicles.

35 2. "Depreciation" means straight line depreciation over the useful  
36 life of the item of property.

37 3. "DISTRIBUTION COOPERATIVE" MEANS A MEMBER-OWNED NONPROFIT ELECTRIC  
38 DISTRIBUTION COOPERATIVE CORPORATION THAT IS ORGANIZED UNDER OR BECOMES  
39 SUBJECT TO TITLE 10, CHAPTER 19, ARTICLE 2.

40 4. "ELECTRIC TRANSMISSION, ELECTRIC DISTRIBUTION, GAS DISTRIBUTION,  
41 COMBINATION GAS AND ELECTRIC TRANSMISSION AND DISTRIBUTION AND TRANSMISSION  
42 AND DISTRIBUTION COOPERATIVE PROPERTY" MEANS PLANT, CONSTRUCTION WORK IN  
43 PROGRESS, MATERIALS AND SUPPLIES AND ENVIRONMENTAL PROTECTION FACILITIES.

44 ~~5.~~ 5. "Environmental protection facilities" means the acquisition or  
45 construction cost of any building, structure, equipment, facility or

1 improvement that is designed and constructed solely to control, reduce,  
2 prevent or abate:

3 (a) Discharges or releases into the environment of gaseous, liquid or  
4 solid substances, heat or noise.

5 (b) Any other adverse impact of an activity on the environment.

6 ~~4.~~ 6. "Materials and supplies" means the cost, including sales, use  
7 and excise taxes, and transportation costs to point of delivery in this  
8 state, less purchases and trade discounts, of all unapplied material and  
9 supplies on hand in this state as of December 31 of the preceding calendar  
10 year.

11 ~~5.~~ 7. "Original plant in service cost" means the actual cost of  
12 acquiring or constructing property including additions, retirements,  
13 adjustments and transfers, but without deducting related accumulated  
14 provision for depreciation, amortization or other purposes.

15 ~~6.~~ 8. "Plant" means all property that is situated in this state and  
16 that is used or useful for the generation, transmission or distribution of  
17 electric power or distribution of natural gas. Plant does not include land  
18 rights, materials and supplies and licensed vehicles.

19 ~~7.~~ 9. "Transmission cooperative" means a member-owned nonprofit  
20 electric transmission cooperative corporation that is organized under or  
21 becomes subject to title 10, chapter 19, article 4.

22 ~~8. "Utility property" means an electric, gas distribution, combination~~  
23 ~~electric and gas distribution or transmission cooperative plant, construction~~  
24 ~~work in progress, materials and supplies and environmental protection~~  
25 ~~facilities.~~

26 Sec. 4. Section 42-14155, Arizona Revised Statutes, is amended to  
27 read:

28 42-14155. Valuation of renewable energy equipment; definition

29 A. Through December 31, 2011, the department shall determine the  
30 valuation of taxable renewable energy equipment in the manner prescribed by  
31 this section.

32 B. The value of renewable energy equipment is twenty per cent of the  
33 depreciated cost of the equipment.

34 C. For THE purposes of this section, "renewable energy equipment"  
35 means electric GENERATION FACILITIES, ELECTRIC TRANSMISSION, ELECTRIC  
36 DISTRIBUTION, gas distribution or combination electric and gas AND ELECTRIC  
37 TRANSMISSION AND distribution AND TRANSMISSION AND DISTRIBUTION COOPERATIVE  
38 property that is located in this state, that is used or useful for the  
39 generation, storage, transmission or distribution of electric power, energy  
40 or fuel derived from solar, wind or other nonpetroleum renewable sources NOT  
41 INTENDED FOR SELF-CONSUMPTION, not including materials and supplies and  
42 CONSTRUCTION WORK IN PROGRESS, BUT EXCLUDING licensed vehicles, and that is  
43 wholly owned by a utility company that is licensed to deliver natural gas or  
44 electricity to wholesale or retail customers in or outside this state AND  
45 PROPERTY VALUED UNDER SECTIONS 42-14154 AND 42-14156.

1       Sec. 5. Section 42-14156, Arizona Revised Statutes, is amended to  
2 read:

3       42-14156. Computing valuation of electric generation  
4               facilities; definitions

5       A. The valuation of ~~electrical~~ ELECTRIC generation facilities  
6 described REFERRED TO in section 42-14151, subsection A, paragraph 4 shall  
7 be determined as follows:

8       1. The value of land used by the facility shall be determined by the  
9 county assessor in the county in which the property is located AND  
10 TRANSMITTED TO THE DEPARTMENT.

11       2. The valuation of REAL PROPERTY improvements to the real property  
12 used in operating the facility is the ~~replacement cost new less the~~  
13 ~~department's scheduled depreciated value as prescribed in the department's~~  
14 ~~guidelines~~ THE COST MULTIPLIED BY VALUATION FACTORS PRESCRIBED BY TABLES  
15 ADOPTED BY THE DEPARTMENT.

16       3. The valuation of personal property used in operating the facility  
17 is the ~~acquisition cost less any appropriate depreciation~~ MULTIPLIED BY THE  
18 VALUATION FACTORS as prescribed by tables adopted by the department, adjusted  
19 as follows:

20       (a) For the first year of assessment, the department shall use  
21 thirty-five per cent of the scheduled depreciated value.

22       (b) For the second year of assessment, the department shall use  
23 fifty-one per cent of the scheduled depreciated value.

24       (c) For the third year of assessment, the department shall use  
25 sixty-seven per cent of the scheduled depreciated value.

26       (d) For the fourth year of assessment, the department shall use  
27 eighty-three per cent of the scheduled depreciated value.

28       (e) For the fifth and subsequent years of assessment, the department  
29 shall use the scheduled depreciated value as prescribed in the department's  
30 guidelines.

31       4. In addition to the depreciation COMPUTATION prescribed in paragraph  
32 PARAGRAPHS 2 AND 3 of this subsection, THE TAXPAYER MAY SUBMIT DOCUMENTATION  
33 SHOWING THE NEED FOR, AND the department shall make CONSIDER, an ADDITIONAL  
34 adjustment for all forms of TO RECOGNIZE obsolescence that could affect  
35 market value USING STANDARD APPRAISAL METHODS AND TECHNIQUES.

36       5. The depreciation VALUATION prescribed in paragraph 3- 2 of this  
37 subsection shall not reduce the valuation below the ~~minimum value prescribed~~  
38 ~~by section 42-13055~~ TEN PER CENT OF THE COST OF THE REAL PROPERTY  
39 IMPROVEMENTS. THE VALUATION PRESCRIBED IN PARAGRAPH 3 OF THIS SUBSECTION  
40 SHALL NOT REDUCE THE VALUATION BELOW TEN PER CENT OF THE COST OF THE PERSONAL  
41 PROPERTY.

42       6. THE FOLLOWING APPLY IN DETERMINING COST FOR THE PURPOSES OF THIS  
43 SUBSECTION:

44       (a) "COST" MEANS THE COST OF CONSTRUCTING THE PROPERTY OR ACQUIRING  
45 THE PROPERTY IN AN ARM'S LENGTH TRANSACTION.

1 (b) THE COST OF PERSONAL PROPERTY IS THE INVOICE COST OF THE PERSONAL  
2 PROPERTY, THE COST OF TRANSPORTING THE PROPERTY TO THE FACILITY SITE AND THE  
3 COST OF LABOR TO INSTALL THE PROPERTY, PLUS ANY TRANSACTION PRIVILEGE OR USE  
4 TAXES PAID.

5 (c) THE COST OF LEASED PROPERTY IS THE LESSOR'S COST OF THE PROPERTY,  
6 EXCEPT THAT IN THE CASE OF A LEASE FINANCING TRANSACTION, THE COST IS THE  
7 ACTUAL COST OF CONSTRUCTION BASED ON THE INVOICE COST SIMILAR TO ANY OTHER  
8 TYPE OF FINANCING.

9 (d) IN THE CASE OF A FACILITY THAT IS ACQUIRED FROM ANOTHER TAXPAYER:

10 (i) IF, AFTER THE ACQUISITION, THE BUYER HAS POSSESSION OF THE COST  
11 INFORMATION, THE VALUATION OF THE FACILITY SHALL CONTINUE BASED ON THE  
12 SELLER'S COST AS IF THERE WERE NO CHANGE IN OWNERSHIP.

13 (ii) IF, AFTER THE ACQUISITION, THE BUYER DOES NOT POSSESS THE COST  
14 INFORMATION, THE ACQUISITION COST IN AN ARM'S LENGTH TRANSACTION SHALL BE  
15 USED.

16 (e) FOR GENERATION FACILITIES THAT WERE IN SERVICE BEFORE JANUARY 1,  
17 2001, COSTS INCURRED BEFORE JANUARY 1, 2002 SHALL BE COMPUTED IN ACCORDANCE  
18 WITH SECTION 42-14158. FOR THESE FACILITIES, ALL COSTS INCURRED ON OR AFTER  
19 JANUARY 1, 2002 SHALL BE REPORTED IN ACCORDANCE WITH SUBDIVISIONS (a) THROUGH  
20 (d) OF THIS PARAGRAPH.

21 ~~6.~~ 7. The department shall not value personal property construction  
22 work in progress until the property is first placed in commercial service.  
23 FOR THE PURPOSES OF THIS PARAGRAPH, "COMMERCIAL SERVICE" MEANS:

24 (a) FOR MACHINERY AND EQUIPMENT USED IN THE GENERATION OF ELECTRICITY  
25 BEING VALUED AND PLACED ON THE TAX ROLL FOR THE FIRST TIME, THE OFFICIAL  
26 ASSUMPTION OF OPERATION AND OWNERSHIP OF THE MACHINERY AND EQUIPMENT FROM THE  
27 CONTRACTOR BY THE PLANT OPERATOR.

28 (b) FOR MACHINERY AND EQUIPMENT ADDED TO EXISTING ELECTRIC GENERATION  
29 FACILITIES, THAT THE CONSTRUCTION WORK HAS PROGRESSED TO A SUFFICIENT DEGREE  
30 FOR THE MACHINERY AND EQUIPMENT TO BE USEFUL FOR THE PURPOSE FOR WHICH IT IS  
31 BEING CONSTRUCTED.

32 (c) FOR MACHINERY AND EQUIPMENT RELATED TO SELF-CONSTRUCTED  
33 FACILITIES, THAT THE CONSTRUCTION WORK HAS PROGRESSED TO A SUFFICIENT DEGREE  
34 FOR THE MACHINERY AND EQUIPMENT TO BE USEFUL FOR THE PURPOSE FOR WHICH IT IS  
35 BEING CONSTRUCTED.

36 B. For the purposes of this section:

37 ~~1. "Acquisition cost" means original cost to the current owner in an~~  
38 ~~arm's length transaction between unrelated parties.~~

39 ~~2. "Personal property" means tangible personal property, including~~  
40 ~~cost of materials, labor and freight.~~

41 1. "PERSONAL PROPERTY" MEANS ALL TANGIBLE PROPERTY EXCEPT FOR LAND AND  
42 REAL PROPERTY IMPROVEMENTS AS DEFINED IN THIS SECTION. PERSONAL PROPERTY  
43 INCLUDES FOUNDATIONS OR SUPPORTS FOR THE MACHINERY OR APPARATUS FOR WHICH  
44 THEY ARE PROVIDED, INCLUDING WATER COOLING TOWERS.

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1 VALUES FOR EXISTING GENERATION FACILITIES FOR TAX YEAR 2004 AND SUBSEQUENT  
2 YEARS. RETIREMENTS OF PROPERTY IN SERVICE BEFORE JANUARY 1, 2002 SHALL BE  
3 DEDUCTED BASED ON THE PERCENTAGE OF ADJUSTED ORIGINAL COST TO ACTUAL ORIGINAL  
4 COST FOR EACH VINTAGE YEAR. FOR ANY PROPERTY ADDED TO AN EXISTING GENERATION  
5 FACILITY ON OR AFTER JANUARY 1, 2002, OR FOR AN ELECTRIC GENERATION FACILITY  
6 PLACED IN SERVICE ON OR AFTER JANUARY 1, 2001, COST SHALL BE DETERMINED IN  
7 ACCORDANCE WITH THE PROVISIONS OF SECTION 42-14156.

8 B. TO COMPUTE THE ADJUSTED ORIGINAL COST OF PROPERTY PLACED IN SERVICE  
9 BEFORE JANUARY 1, 2002 FOR EXISTING GENERATION FACILITIES, THE DEPARTMENT  
10 SHALL:

11 1. DETERMINE THE FULL CASH VALUE RATIO.

12 2. DETERMINE THE ORIGINAL COST BY VINTAGE YEAR FOR 2001 AND ALL PRIOR  
13 YEARS.

14 3. MULTIPLY THE ORIGINAL COSTS FOR REAL PROPERTY IMPROVEMENTS AND  
15 PERSONAL PROPERTY BY VINTAGE YEAR BY THE FULL CASH VALUE RATIO TO REFLECT THE  
16 TAX YEAR 2003 FULL CASH VALUE BY VINTAGE YEAR.

17 4. DIVIDE THE FULL CASH VALUE BY VINTAGE YEAR AS CALCULATED IN  
18 PARAGRAPH 3 OF THIS SUBSECTION OF REAL PROPERTY IMPROVEMENTS AND PERSONAL  
19 PROPERTY BY THE VALUATION FACTORS REFLECTED IN THE DEPARTMENT'S VALUATION  
20 TABLES AS PRESCRIBED IN SECTION 42-14156, WITHOUT PHASE-IN ADJUSTMENTS  
21 PRESCRIBED IN SECTION 42-14156, SUBSECTION A, PARAGRAPH 3.

22 C. FOR THE PURPOSES OF THIS SECTION:

23 1. "EXISTING GENERATION FACILITY" MEANS THE PROPERTY OF AN ELECTRIC  
24 GENERATION FACILITY THAT WAS VALUED BY THE DEPARTMENT AS OF JANUARY 1,  
25 2001. IT DOES NOT INCLUDE ANY PROPERTY ADDED TO THE FACILITY AFTER JANUARY  
26 1, 2002.

27 2. "FULL CASH VALUE RATIO" MEANS THE FULL CASH VALUE OF THE EXISTING  
28 GENERATION FACILITY FOR TAX YEAR 2003, EXCLUDING THE VALUE OF LAND ASSOCIATED  
29 WITH THE FACILITY, RENEWABLE ENERGY EQUIPMENT AND MATERIALS AND SUPPLIES AS  
30 OF DECEMBER 31, 2001, DIVIDED BY THE TOTAL ORIGINAL COST, EXCLUDING THE COST  
31 OF LAND ASSOCIATED WITH THE FACILITY, RENEWABLE ENERGY EQUIPMENT AND  
32 MATERIALS AND SUPPLIES FOR THE FACILITY AS OF DECEMBER 31, 2001.

33 3. "ORIGINAL COST" MEANS THE ACTUAL COST OF ACQUIRING OR CONSTRUCTING  
34 PROPERTY, INCLUDING ADDITIONS, RETIREMENTS, ADJUSTMENTS AND TRANSFERS.

35 4. "VINTAGE YEAR" MEANS THE FIRST YEAR OF DEPRECIATION OF THE ASSET  
36 REFLECTED ON THE OWNER'S BALANCE SHEET.

37 Sec. 7. Laws 2000, chapter 384, section 7, as amended by Laws 2002,  
38 chapter 234, section 6, is amended to read:

39 Sec. 7. Delayed repeal

40 1. Laws 2000, chapter 384, section 4, relating to computing the  
41 valuation of existing generation properties for tax years 2001 and 2002, is  
42 repealed from and after December 31, 2002.

43 2. Laws 2000, chapter 384, section 5, relating to the voluntary  
44 contribution to taxing jurisdictions, is repealed from and after December 31,  
45 ~~2004~~ 2002.

1        3. Laws 2000, chapter 384, section 6, relating to the department of  
2 revenue report, is repealed from and after December 31, 2002.

3        4. LAWS 2002, CHAPTER 234, section 3 ~~of this act~~, relating to the  
4 valuation of electric generation property for tax year 2003, LAWS 2002,  
5 CHAPTER 234, section 4 ~~of this act~~, relating to the allocation of valuation  
6 for purposes of tax year 2003 and LAWS 2002, CHAPTER 234, section 5 ~~of this~~  
7 ~~act~~, relating to reporting requirements, are repealed from and after December  
8 31, 2004. The repeal of LAWS 2002, CHAPTER 234, sections 3, 4 and 5 ~~of this~~  
9 ~~act~~ does not affect any liability for tax, penalty or interest accrued  
10 pursuant to those sections.

11        Sec. 8. Retroactivity

12        This act is effective retroactively to from and after December 31,  
13 2002.

APPROVED BY THE GOVERNOR APRIL 7, 2003.

FILED IN THE OFFICE OF THE SECRETARY OF STATE APRIL 7, 2003.

Passed the House March 13, 2003

Passed the Senate April 1, 2003

by the following vote: 59 Ayes,

by the following vote: 29 Ayes,

0 Nays, 1 Not Voting

0 Nays, 1 Not Voting

Jake Flake 6/4  
Speaker of the House

Ken Blunt  
President of the Senate

Norman L. Moore  
Chief Clerk of the House

Chaim B. Belfrage  
Secretary of the Senate

EXECUTIVE DEPARTMENT OF ARIZONA  
OFFICE OF GOVERNOR

This Bill was received by the Governor this

2 day of April, 2003

at 12:40 o'clock P. M.

Sandra Camisey  
Secretary to the Governor

Approved this 2 day of

April, 2003,

at 2<sup>35</sup> o'clock P. M.

J. N. Napolitano  
Governor of Arizona

EXECUTIVE DEPARTMENT OF ARIZONA  
OFFICE OF SECRETARY OF STATE

This Bill was received by the Secretary of State

this 7 day of April, 2003,

at 4:27 o'clock P. M.

Janice K. Brewer  
Secretary of State

H.B. 2348